



Guardian College of Arts, Commerce & Science 2022-2023



Overview

A conventional course has undergone lot of modifications in the subjects. The present curriculum prepares the students to meet the challenges in the competitive world .It gives the opportunity for the students to specialize themselves in the diversified areas for their growth and development. In order to achieve skills and abilities in various fields, the department takes initiatives to organize events related to commerce under the club ‘Calibre’.

Program Outcome, Program Specific Outcome, Course Outcome

- Develop various skills like Accounting Skills, Managerial Skills and Communication Skills
- Make the students competent to face challenges in the present competitive market.
- Develop among the students the qualities of entrepreneurship and also to give the idea about modern business strategies.
- Provide the ideas related to various fields like Banking Sector, Insurance Sector, Marketing, Advertising, Income tax, E-Commerce etc.

Upon completion of the programme, the student shall

1. Know the primary functions of the business and key business terms which shall offer conceptual clarity of the programme chosen for higher studies
2. Learn the entire process of setting up of a business unit as well as managing the business activity, covering strategic aspects of business management such as accountancy, economics, environment, documentation and record
3. Be able to enhance both soft and hard skills in order to meet the challenges of the vocation

4. Get an opportunity to study multidimensional aspects of business and commerce including advertising, business communication, costing, marketing research etc which impact the organic growth of business
5. Be able to identify and choose appropriate field for personal career growth at the end of six semesters
6. Be sufficiently equipped with the knowledge of contemporary trends in business and commerce in 21st century

B.Com Course Outcome

Guardian Degree College of Arts, Commerce & Science, Affiliated to University of
Mumbai B.Com Programme Outcome

B.Com Programme Outcome

| FY B COM Semester I and II | |
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| Accountancy and Financial Management I and II | <ul style="list-style-type: none"> • Gain the knowledge of various accounting concepts and accounting standards. • Understand different accounting procedures, methods and techniques. |
| Commerce Paper I and II | <ul style="list-style-type: none"> • Understand the concept, functions and scope of business • Gain knowledge of concept of entrepreneurship and various Entrepreneurship Training and Development centres in India. |
| Business Communication I and II | <ul style="list-style-type: none"> • Understand the concept, process and importance of communication • Get knowledge of various medium of communication • Develop business communication skills through application and exercise. |
| Foundation Course I and II | <ul style="list-style-type: none"> • Understand about various religions • Sensitize the students on various social issues. • Create an awareness and importance of Indian Constitution. • Introduce students to the changing scenario with reference to LPG. |

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| | <ul style="list-style-type: none"> • Develop a basic understanding about issues related to human right. |
| Environmental Studies I and II | <ul style="list-style-type: none"> • Gain more understanding regarding working of Environmental Processes. • Have higher levels of awareness and sensitivity regarding Environment and related problems • Gain a sound base to involve actively in working towards the resolution of environmental problems to the best of Individual capacity. |
| Business Economics I and II | <ul style="list-style-type: none"> <input type="checkbox"/> Understand and interpret the basic concepts and relations of economics <input type="checkbox"/> Differentiate between different costs of production <input type="checkbox"/> Analyze the working of a company or business in real examples <input type="checkbox"/> Explain the various terms used in market structure <input type="checkbox"/> Evaluate different pricing practices that firms use <input type="checkbox"/> Apply the concepts to real life cases for better understanding |
| Mathematical and Statistical Techniques – I and II | <ul style="list-style-type: none"> • Develop Mathematical and Statistical thinking. <input type="checkbox"/> • Develop logical thinking and its application in various fields. <input type="checkbox"/> <input type="checkbox"/> Gain the problem solving abilities. <input type="checkbox"/> <input type="checkbox"/> Create the decision making ability in real world. <input type="checkbox"/> <input type="checkbox"/> Know more about various types of Investment plans. <input type="checkbox"/> <input type="checkbox"/> Help the learners to prepare for Competitive examination. <input type="checkbox"/> |

SY B COM Semester III and IV

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| Accountancy and Financial Management III and IV | <ul style="list-style-type: none"> • Understand the accounting of Partnership Firm in case of Amalgamation of Firms, Dissolution of Firm and conversion of firm into company • Gain knowledge about methods, procedures to be followed by the companies relating to redemption of preference shares, redemption of debentures etc. |
| Commerce III and IV | <ul style="list-style-type: none"> • Understand the concepts and evolution of Management. • Apply different functions of Management to real life situations • Understand the basic concepts of Production Management, Inventory Management & Quality Management. • Develop basic understanding about Indian Financial Systems. • Gain knowledge of recent trends in Finance. |
| Business Economics III and IV | <ul style="list-style-type: none"> • Explain the concepts of income, inflation, stagflation, and unemployment • Understand and evaluate contribution of Keynes and other economists to macroeconomics • Apply the concepts of macroeconomics to real life situations • Understand the basic concepts and theories of Indian public finance • Analyze the sources of public revenue and expenditure for the government |
| | <ul style="list-style-type: none"> <input type="checkbox"/> Suggest measures that can be taken to improve fiscal discipline of the government and make it more accountable |
| Advertising I and II | <ul style="list-style-type: none"> <input type="checkbox"/> Understand about the role of advertising for the success of brands and its importance within the marketing function of a company. <input type="checkbox"/> Gain knowledge of practical aspects and techniques of advertising. <input type="checkbox"/> Develop interest and lay down foundation for advanced post-graduate courses in advertising |
| Business Law I and II | <ul style="list-style-type: none"> <input type="checkbox"/> Understand the concepts and the framework of Indian Business Laws. |

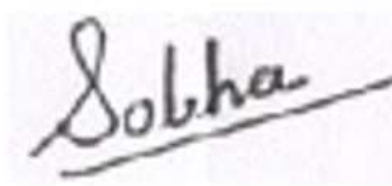
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| | <ul style="list-style-type: none"> <input type="checkbox"/> Gain knowledge of the legal aspects of business <input type="checkbox"/> Familiarize with case law studies related to Business Laws of Semester III and IV. |
| Foundation Course III and IV | <ul style="list-style-type: none"> <input type="checkbox"/> Develop a basic understanding about issues related to human rights violations, ecology and urban-rural disparities in access to health and education. <input type="checkbox"/> Gain an overview of significant skills required to address competition in carrier choice. <input type="checkbox"/> Appreciate the importance of developing scientific temper towards technology and its use in everyday life. |
| Management Accounting and Auditing | <ul style="list-style-type: none"> <input type="checkbox"/> Understand management accounting concepts related to the management functions of planning, control, and decision making. <input type="checkbox"/> Acquire conceptual knowledge of Management Accounting <input type="checkbox"/> Understand analysis and interpretation techniques of Financial Statement. <input type="checkbox"/> Get the knowledge of principles and practices of internal and external auditing. <input type="checkbox"/> Understand the auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation and contemporary audit issues and challenges. <input type="checkbox"/> Understand the techniques of Vouching and Verification. |
| Computer Programming I and II | <ul style="list-style-type: none"> <input type="checkbox"/> Understand improvement in different generations of computer. <input type="checkbox"/> Categorize different types of software's and their usage. <input type="checkbox"/> Understand the basic concept of C programming language. <input type="checkbox"/> Illustrate the flowchart and design an algorithm for a given problem and develop C programs. |

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| | <input type="checkbox"/> Develop conditional and iterative statements to write C program. <input type="checkbox"/> Exercise user defined functions to solve real time problems. |
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| | TY B COM Semester V and IV |
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| Financial Accounting V and VI | <ul style="list-style-type: none"> • Understand the accounting of Companies in case of Internal Reconstruction, Buy Back of shares. • Learn to prepare Final Accounts of Company. • Get knowledge about methods, procedures to be followed by the companies relating Amalgamation and Liquidation of Companies |
| Cost Accounting V and VI | <ul style="list-style-type: none"> • Understand the objectives of cost accounting, its basic concepts, its elements and behavior pattern. • Apply the costing techniques like EOQ, ABC Analysis, Periodic and Perpetual inventory system and preparation of stock ledger account using FIFO and Weighted average method. • Understand classification of Cost sheet, Unit cost sheet and estimated cost sheet. • Learn to differentiate profit between financial accounting and cost accounting by reconciling cost sheet and financial statements. |
| Commerce paper V and VI | <ul style="list-style-type: none"> • Understand the concept, functions and scope of Marketing • Gain knowledge about the components of Marketing Mix, basis of Market Segmentation, recent trends in marketing • Understand the concept, functions and scope of Human Resource Management • Understand recent trends in management, |

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| | Challenges faced by HR manager in Global Era. |
| Business Economics V and VI | <ul style="list-style-type: none"> • Understand important trends in the Indian occupational structure post reforms • Analyze the importance of reforms and suggest suitable changes in the same • Evaluate the behavior of the Indian financial market and suggest measures to improve it • Explain various concepts associated with international trade • Describe how different currencies interact with each other in the international market • Apply the learning to real life problems of the actual international market |
| Direct and Indirect Tax V and VI | <input type="checkbox"/> Identify various heads of income and know various deductions from total income <input type="checkbox"/> Determine residential status of Individual for levy of Tax and compute taxable income of Individual <input type="checkbox"/> know basics of GST and understand the registration process under GST <input type="checkbox"/> Identify the importance of GST in business and study computation of GST |
| Export Marketing | <input type="checkbox"/> Provide overview of an export sector by understanding its need and importance at nation and firm level. <input type="checkbox"/> Understand the trade barriers and its types, WTO and its objectives, functions and its implications and also learn about regional groupings and its implications in world trade. |

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| | <ul style="list-style-type: none"> <input type="checkbox"/> Understand the need and importance of market research in overseas marketing and factors influencing in selection of foreign market. <input type="checkbox"/> Understand about foreign trade policy 2015-2020 its objectives, highlights and implications on foreign trade. |
| Computer Systems and Application | <ul style="list-style-type: none"> <input type="checkbox"/> Understand concepts of computer networks and web-based terminologies. <input type="checkbox"/> Understand the concept of databases and its terms used to build the database. <input type="checkbox"/> Analyze and execute the various queries of SQL. <input type="checkbox"/> Understand the installation and use of MySQL software for execution of queries. <input type="checkbox"/> Evaluate different formulae and functions used in EXCEL. <input type="checkbox"/> Understand to handle, edit and cell Formatting in EXCEL and Spreadsheets. |




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